



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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September 5, 2012

File: Miscellaneous-- County

Re: Assessments -Penalties

Dear County Assessors:

As you know, IC 6-1.1-15-1 was amended during the 2012 session of the Indiana General Assembly to include provisions for a \$50 penalty to be assessed against the taxpayer if the taxpayer or representative fails to appear at the hearing and the taxpayer's request for continuance is denied or the taxpayer's request for continuance, request for the board to take action without the taxpayer being present, or withdrawal is not timely filed.

We have been asked for guidance on assessing, accounting for, and deposit of the penalties provided for in IC 6-1.1-15-1(l). Since the statute does not provide otherwise, the manual forms prescribed by this agency should be used for proper accountability unless computerized forms are approved specifically for your county's use. General Form 315, General Ledger Sheet, should be used to maintain the accounts receivable information including booking the receivable, posting collections and tracking receivable balances. General Form 352, General Receipt, should be used to receipt the collections. General Form 362, Report of Collections, would be used to deposit collections with the county treasurer and county auditor. All of these forms are available to purchase from the public forms printers in Indiana. We do not prescribe an invoice so the county may adopt any form appropriate for billing this penalty. If the county desires the use of computerized forms and records in lieu of the manual prescribed forms, the computerized accounting system should meet the minimum requirements for computerized accounting systems as published in Chapter 2 of the Accounting and Uniform Compliance Guidelines Manual for Counties. The process for receiving approval from this office to use computerized forms in lieu of the prescribed forms can be found in the County Bulletin, Volume 354, pages 13-16. Both of these publications are posted on the agency's website at [www.IN.gov/sboa](http://www.IN.gov/sboa).

It is our position that since IC 6-1.1-15-1 does not specify the fund for deposit of these penalties, the penalties collected should be deposited into the county general fund.

Should you or have any further questions or concerns please contact Tammy White or Debbie Gibson at (317) 232-2512.

Sincerely yours,

Mr. Bruce A. Hartman, CPA  
State Examiner

TRW:db

cc: Data File -- Miscellaneous County